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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of

Docket No. P27286

Yoshiaki Umehara

Serial No.: 09/695,874

Group Art Unit: No. 3683

Filed: October 26, 2000

Examiner: Burch, Melody M.

For: **CALIPER BODY AND METHOD OF MANUFACTURING CALIPER BODY
OF VEHICULAR DISC BRAKE**

**COVER LETTER REGARDING REVOCATION OF EXISTING POWER OF
ATTORNEY AND NEW POWER OF ATTORNEY**

Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window, Mail Stop Post Issue
Randolph Building
401 Dulany Street
Alexandria VA 22314

Attached hereto is a Revocation of Existing Power of Attorney and New Power of Attorney for the above-identified matter. The New Power of Attorney appoints the attorneys and agents associated with

Customer Number 07055

to prosecute the above-identified application and to transact all business in the Patent and Trademark Office connected therewith.

Please send all the correspondence to:

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Should there be any questions concerning this application, the Examiner is invited to contact the undersigned at the below listed telephone number.

Respectfully submitted,
NISSIN KOGYO CO., LTD.

A handwritten signature in black ink, appearing to read 'Andrew M. Calderon', written over a horizontal line.

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